



## Administrative Assistant to the Selectmen

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### Administration Budget Proposal FY 2011/12

We are pleased to present the first draft of the administration budget for the fiscal year beginning July 1, 2011 and ending June 30, 2012. There are no changes to the budget format, but a fairly significant change to the budget to reflect the change in operations at the town office staffing with the change to a full-time clerk/tax collector and elimination of the assistant's position. Below, each line/group is discussed to give the reasoning behind the budgeting.

#### **ADMINISTRATION SALARIES**

Selectmen – no changes are proposed to this salary line, with the chair receiving \$1,600 a year and the non-chair positions receiving \$1,000/year.

Administrative Assistant – The FY 11/12 budget reflects the final year of the three year contract you have with me. The proposed salary of \$46,650 represents a 1.32% increase as called for by the contract. This figure is derived from the agreed upon inflation calculation determined a few years ago by the Budget Committee and the Board of Selectmen. A copy of that analysis is attached.

Benefits – This obviously represents a huge increase, as we have a second full time person on board and receiving benefits. One part is a simple calculation – it is outlined by the Administrative Assistant contract, and is calculated by the actual health insurance costs for the past year to me ( $\$293.79 \times 26 \text{ pay periods} \times 1.32\% = \$7,739.37$ ). That actually is a bit less than the current fiscal year thanks to a premium drop. The unknown factor is the Clerk/Tax Collector's health insurance, as we have not finalized a plan for her yet – we have reimbursed the cost of Maine Care at this point. The estimate plugged into the budget is \$5,500. We hope to know more soon.

Clerk/Tax Collector – The present arrangement with the person filling this position is that she makes a combined salary (with benefits) of \$30,000. Backing out the \$5,500 benefit estimate, that leaves \$24,500 in salary, and multiplied by the 1.32% inflation, it's \$24,825 (rounded up by \$1.60).

Assistant Clerk/Tax Collector – This salary line is eliminated

Assessors, Health Officer – No changes are proposed to any of those salary lines.

Election Workers – This may be a bit difficult to project as well, because it depends on the number of elections, how long it takes to count the ballots, and the number of counting teams. We know that in 2011/12 there will be a town meeting election (April 2012), probably a state bond issue election (November 2011), and a presidential primary election (June 2012). It's that town meeting election and RSU 24 Validation that

presents the issue – whether or not the entire town meeting warrant is decided by referendum is up to you. The following presumes a full referendum town meeting (no open meeting), and a separated RSU Budget Validation vote.

<b>November 2011 Referendum</b>			
2 clerks during voting	10-hours each	\$10/hr	\$200.00
4 clerks counting	3 hours each	\$10/hr	\$120.00
Election Total			<b>\$320.00</b>
<b>April 2012 Town Meeting (assuming referendum)</b>			
2 clerks during voting	10-hours each	\$10/hr	\$200.00
6 clerks counting	6-hours each	\$10/hr	\$360.00
Moderator	16-hours	\$15/hr	\$240.00
Election Total			<b>\$800.00</b>
<b>June 2012 Primary</b>			
2 clerks during voting	10-hours each	\$10/hr	\$200.00
4 clerks counting	4 hours each	\$10/hr	\$160.00
Election Total			<b>\$360.00</b>
<b>RSU 24 Validation</b>			
2 clerks during voting	10-hours each	\$10/hr	\$200.00
2 clerks counting	2-hours each	\$10/hr	\$40.00
Election Total			<b>\$240.00</b>
<b>Grand Total</b>			<b>\$1,720.00</b>

**Total Salaries** – The total administrative salary line is up \$1,784, or 1.88%.

## **ADMINISTRATION EXPENSES**

**Electricity** – Based on the previous fiscal year, this line is up \$100 to \$3,000. Electricity at the Town Hall cost \$2,915.91 in FY 2010

**Office Machine Maintenance** – A \$350 drop is proposed thanks to the copier contract following purchase of the new copier last spring. That will cost approximately \$500. Another \$300 is budgeted for computer maintenance issues.

**Travel/Education** – The \$3,800 proposed is based on the \$3,709 in actual costs in FY 2010. Consider that we have one less person to train, and the mileage reimbursement rate is a bit lower at the moment, we should be able to live with \$400 drop from the FY 11 budget.

**Postage** – No change is proposed from the \$2,300 for the current fiscal year, though postage was \$2,622 in FY 10. The reason for that was two rounds of prepaid envelope purchases – the 2<sup>nd</sup> was because tax bills were going out in July, so the purchase was made prior to the end of the fiscal year.

**Office Supplies** – We've made a couple of changes this year to cut down on our use of expensive receipt books. We've instituted an electronic receipt for property taxes (and that has cut down significantly on the amount of time it takes to process a tax payment),

and an electronic treasurer receipt system is also being used. That doesn't save any great amount of time, but we don't have to buy the specialized 3-part books any more! We spent \$2,564 in FY 10, have \$2,650 budgeted for FY 11, so no change is proposed.

**Advertising** – Unless we have any staff turnover, the ad budget is proposed to drop. Really, the only ads will be for the availability of nomination papers when the time comes and for the public hearing if the Selectmen opt to have town meeting by referendum.

**Telephone** – No change is proposed from the current fiscal year. The 667-2242 line costs approximately \$40/month with no long distance charges (\$480) and the cell phone that I carry costs \$30/month (I reimburse the town for any personal calls as a percentage of the 200-monthly minutes) for \$360.00 – total = \$840.

**Lien Costs** – The economy has certainly been reflected in this line. We saw an actual cost of \$2,331.56 in FY 10 for lien filings, certified mailings, etc. We have dropped that budget to \$1,000 for FY 11 (not sure why I was so optimistic). Based on the FY 10 actual costs, this is increased to \$2,400. We do get all the costs back via fee charges, and the revenue budget will reflect that.

**Lien Cost Wages** – The new, full time contract with the tax collector specifies that the lien filing fees previously paid to the tax collector now accrue to the town. However, the Treasurer's Contract still specifies that \$3/foreclosure notice and \$1/lien filed is paid to the treasurer. This should cut the cost to the town by a significant amount. Again, fee revenues reflect these costs.

**Heating Oil** – The \$2,800 is no change from the current fiscal year – represents 1,000 gallons at \$2.80/gallon

**Dues/Memberships** – No change is proposed for the current fiscal year. The biggest cost in this is our dues to Maine Municipal Association. There are several other associations such as tax collectors/treasurers, clerks, town & city management, MDI League of Towns that we belong to, but the cost is minimal.

**Banking Costs** – We are assessed a very small (@\$5/month) service charge on the checking account. That totaled to \$61.84 in the previous fiscal year. No change is proposed for FY 12.

**Tax Maps** – The \$2,500 is based on the actual cost of \$2,425 in FY 10. It's up from the current year budget.

**Books/Publications** – The proposed \$300 is based on the \$286.95 in FY 10. Virtually all of this cost is for pricing guides for excise tax purposes.

**Records Preservation** – We continue to preserve 2-to-3 record books per year with the \$1,000. We have some storage issues in the vault, which will be addressed in the capital improvements budget.

**Legal Fees** – You'll notice a large legal expense for FY 2010. This was due to some legal consulting the Assessors needed on a tree growth issue. They're likely to have to use an attorney in the present fiscal year as well. The proposed \$2,800 is a split of the difference between the budget of \$2,500 and the actual of \$3,130.

**Other Election Costs** – This account is used to purchase a small supper for the ballot clerks on Election Day, and specific election supplies. We've already blown the budget for FY 11 because we needed to have absentee envelopes printed up, and the lone supplier charges an outrageous price for them. However, because there are so many absentee voters, even for town elections, we're obligated to have them on hand.

**Audit** – The \$3,595 is from the audit contract.

**Assessing – Appraisal** – The budget is up to \$3,200 to reflect the actual cost in FY 10 of \$3,152.50.

**Town Report** – The cost to print the town report went up a bit last year because the report was thicker. We ordered fewer copies, and will likely drop the copy number a little more this year (not as popular as they used to be, and we offer it on-line as well). However, the \$1,400 budget is based on the actual \$1,360 cost.

**Miscellaneous** – No change is proposed to the \$100 line from the past several years.

**Flag Program** – Last year a very detailed spreadsheet was prepared for what we needed to do for flag replacements. From that we developed the \$400.00 budget, and that turned out to be very close to the \$403 spent on new flags and hardware in FY 10. I took the flags down in mid-September this year, and many more need replacement with about 4-poles needed too. The \$400 should cover that for now.

**Newsletter** – No change is proposed from the current and previous fiscal year.

**Sales Tax** – No change is proposed from the previous several years.

**Total Expenses** – The bottom line on expenses is up \$2,545. Of that, lien costs account for \$1,150 (net), and tax maps/appraisal account for \$1,200.

**GENERAL ASSISTANCE** – No change is proposed at this time. We spent \$2,476 on this program in FY 10.

## **INSURANCES**

**FICA/Medicare** – The numbers fluctuate, depending on what is put in for the salaries for the various town officials in other budgets. We've plugged in potential numbers, so this should be close.

**Property & Casualty** – Based on the actual for FY 10, \$7,200 should be enough and no change is proposed. We're insuring one less fire truck and that has helped.

**Public Officials Liability** – Based on FY 10, this line is dropping \$100 to \$3,100. Actual cost was \$3,032 in FY 2010; cost for FY 11 will be \$3,035.

**Workers Comp** – Actual in FY 10 shows at \$2,713, however we have not received our rebate check yet, so that will carry through. We've budgeted only \$2,000 for FY 11, the FY 12 budget is based on the FY 10 budget.

**Volunteer Coverage** – The represents no change from the current fiscal year.

**Unemployment** – The \$925 is based on the FY 10 actual of \$919. Again, the rebate check has not yet come in, but it won't be much.

**Deductible Fund** – No addition is proposed to the deductible fund for FY 12. The fund was hit for \$1,000 earlier this fiscal year after a theft and vandalism at the fire station. There was a hit in FY 10 when the town office window was broken, however, the young man who did the damage has made restitution, replenishing the account.

**Equipment** – We've upgraded the database software and replaced the computer in the Adm. Asst. office this fall. We charged ½ the computer to the Cable TV fund; otherwise, the entire equipment budget would have been exceeded. The plan is to upgrade the computer in the clerk's office in FY 12, and probably update the accounting software.

**Furnace Maintenance** – There was some work done on the furnace in FY 10 which exceeded the budget. The \$200 is designed for the service contract which includes a cleaning. No change from previous years.

**Lighting** – No change from previous years

**General Maintenance** – The \$500 is based on FY 10. The big cost there was \$300 to repair the cement steps which started crumbling apart. The hand railing has some issues on the ramp that have been temporarily repaired with duct tape, but that will have to be addressed.

**Grounds** – The \$1,600 is based on the actual for FY 10, however, \$650 of the \$1,571.55 was for pest control – we had Modern Pest put up poison traps for rats and spray for spiders. It seems to have worked, no critters around for a while. We probably should do that again in FY 12. The remainder is for lawn mowing and maintenance.

**Keys & Locks** – The plan is to change the vault combination at some point during this fiscal year. It has been several years. The keys are well accounted for, so no lock changes are contemplated at this time.

**Total Maintenance** – The budget is up \$600, though it's lower than the actual for FY 2010. Note that we probably should do something about the overhang on the front steps – it is rotting pretty hard.

**TOTAL ADMINISTRATION** – The budget (if FICA/Medicare were to stay the same, is up approximately \$5,000, mostly due to benefits/salary for the Town Clerk/Tax Collector, increases in lien cost, and the professional appraiser/tax map maker. That'll be about a 4% increase. If town meeting were to be in the usual open format, the budget could be pared for lower ballot clerk costs.

Respectfully submitted,

Stu Marckoon, Adm. Asst.  
For the Lamoine Board of Selectmen